

2007 DRAFTING REQUEST

Bill

Received: **09/13/2006**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB: **05 AB 661**

For: **Spencer Black (608) 266-7521**

By/Representing: **trisha**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Business - crp inc, fran**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Black@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Disclosing tax settlements and audits

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 09/13/2006	kfollett 09/15/2006					State
/1			rschluet 09/15/2006		lparisi 09/15/2006	cduerst 08/31/2007	

FE Sent For:

<END>

at
intro

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/?	jkreye	1/1k/f 9/15	9/15b	Pb			
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FE Sent For:

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kjf

in 9-13-06
D-N

2005 ASSEMBLY BILL 661

PWF

September 15, 2005 - Introduced by Representatives BLACK, POCAN, PARISI and BERCEAU, cosponsored by Senators JAUCH and CARPENTER. Referred to Committee on Ways and Means.

Regen

- 1 AN ACT *to amend* 71.78 (1); and *to create* 71.78 (9m) of the statutes; **relating**
- 2 **to:** disclosing income and franchise tax settlements and audits.

Analysis by the Legislative Reference Bureau

Under current law, the Department of Revenue (DOR) may not disclose information contained in an income or franchise tax return or claim submitted to DOR, except under limited circumstances which are generally related to tax administration and law enforcement. Under this bill, DOR must disclose to any person the amount of and the reason for any audit of or settlement relating to a return or claim filed by a corporation that increases the corporation's tax liability for any taxable year by at least \$100,000.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 **SECTION 1.** 71.78 (1) of the statutes is amended to read:
- 4 71.78 (1) DIVULGING INFORMATION. Except as provided in subs. (4), (4m), (9m),
- 5 and (10), no person may divulge or circulate or offer to obtain, divulge or circulate any
- 6 information derived from an income, franchise, withholding, fiduciary, partnership,

ASSEMBLY BILL 661**SECTION 1**

1 limited liability company or gift tax return or tax credit claim, including information
2 which may be furnished by the department as provided in this section. This
3 subsection does not prohibit publication by any newspaper of information lawfully
4 derived from such returns or claims for purposes of argument or prohibit any public
5 speaker from referring to such information in any address. This subsection does not
6 prohibit the department from publishing statistics classified so as not to disclose the
7 identity of particular returns, or claims or reports and the items thereof. This
8 subsection does not prohibit employees or agents of the department of revenue from
9 offering or submitting any return, including joint returns of a spouse or former
10 spouse, separate returns of a spouse, individual returns of a spouse or former spouse
11 and combined individual income tax returns, or from offering or submitting any
12 claim, schedule, exhibit, writing or audit report or a copy of, and any information
13 derived from, any of those documents as evidence into the record of any contested
14 matter involving the department in proceedings or litigation on state tax matters if,
15 in the department's judgment, that evidence has reasonable probative value.

16 **SECTION 2.** 71.78 (9m) of the statutes is created to read:

17 **71.78 (9m) DISCLOSURE OF AUDITS AND SETTLEMENTS.** The department shall
18 disclose to any person the amount of and the reason for any audit of or settlement
19 relating to a return or claim filed by a corporation that increases the corporation's
20 tax liability for any taxable year by at least \$100,000.

21 (END)

D-Note

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

Date

01/99/11 du
JK: kjf

Black
Representative Black:

<intent component> This draft is identical to

2005 Assembly Bill 661.

JK



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0199/1dn
JK:kjfrs

September 15, 2006

Representative Black:

Please review this draft carefully to ensure that it is consistent with your intent. This draft is identical to 2005 Assembly Bill 661.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Duerst, Christina

From: Zimmerman, Terri
Sent: Friday, August 31, 2007 1:45 PM
To: LRB.Legal
Subject: Draft Review: LRB 07-0199/1 Topic: Disclosing tax settlements and audits

Please Jacket LRB 07-0199/1 for the ASSEMBLY.